



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : PENG
Application No. : 10/673,425
Filed : September 30, 2003
Title : IMPROVED SINGLE MAGNETIC CIRCUIT
DUAL OUTPUT SPEAKER
Group Art Unit : 2643
Examiner : P. Dabney
Docket No. : BHT/3179-27

MAIL STOP AMENDMENT

Honorable Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL COVER SHEET

Sir:

Transmitted herewith for filing are the following:

1. AMENDMENT - in response to Office Action of December 14, 2004.

The Commissioner is hereby authorized to charge any fees which may be required for the filing of this document to Deposit Account No. 501874.

Respectfully submitted,

Date: March 14, 2005

By:


Bruce H. Troxell
Reg. No. 26,592

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Sir:

In response to the Office Action of December 14, 2004, please amend the above-identified application as follows: